



புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry

The Gazette of Puducherry

PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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வெளியீடு

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GOVERNMENT OF PUDUCHERRY

COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 45/CT/2017-18, Puducherry, dated 25th October 2017)

NOTIFICATION

In exercise of the powers conferred by section 164 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, hereby makes the following rules further to amend the Puducherry Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Puducherry Goods and Services Tax (Tenth Amendment) Rules, 2017.
- (2) They shall be deemed to have come into force from the 18th day of October, 2017.
2. In the Puducherry Goods and Services Tax Rules, 2017,-
 - (i) in rule 89, in sub-rule (1), for third proviso, the following proviso shall be substituted, namely:-

“Provided also that in respect of supplies regarded as deemed exports, the application may be filed by,-

 - (a) the recipient of deemed export supplies; or
 - (b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund”;

(ii) in rule 96A, in sub-rule (1), in clause (a), after the words “after the expiry of three months”, the words “, or such further period as may be allowed by the Commissioner,” shall be inserted;

(iii) in FORM GST RFD-01,

(a) for “Statement-2”, the following Statement shall be substituted, namely:-

“Statement-2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in ₹)

| Sr. No. | Invoice details | | | Integrated tax | | Cess | BRC/ FIRC | | Integrated tax and cess involved in debit note, if any | Integrated tax and cess involved in credit note, if any | Net Integrated tax and cess (6+7+10-11) |
|------------|-----------------|------|-------|------------------|------|------|-----------|------|--|---|---|
| | No. | Date | Value | Taxable value | Amt. | | No. | Date | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| | | | | | | | | | | | ”; |

(b) for “Statement-4”, the following Statement shall be substituted, namely:-

“Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in ₹)

| GSTIN of recipient | Invoice details | | | Shipping bill/ Bill of export/ Endorsed invoice by SEZ | | Integrated Tax | | Cess | Integrated tax and cess involved in debit note, if any | Integrated tax and cess involved in credit note, if any | Net Integrated tax and cess (8+9+10-11) |
|--------------------------|-----------------|------|-------|---|------|------------------|------|------|--|---|---|
| | No. | Date | Value | No. | Date | Taxable value | Amt. | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| | | | | | | | | | | | .” |

(By order of the Lieutenant-Governor)

DR. V. CANDAVELOU, I.A.S.,
Commissioner-*cum*-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 46/CT/2017-18, Puducherry, dated 25th October 2017)

NOTIFICATION

In exercise of the powers conferred by section 147 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:-

TABLE

| S.No. | Description of supply |
|-------|--|
| (1) | (2) |
| 1. | Supply of goods by a registered person against Advance Authorisation |
| 2. | Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation. |
| 3. | Supply of goods by a registered person to Export Oriented Unit |
| 4. | Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation. |

Explanation-

For the purposes of this notification, -

1. "Advance Authorisation" means an authorisation issued by the Director-General of Foreign Trade under Chapter 4 of the Foreign Trade Policy, 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.

2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director-General of Foreign Trade under Chapter 5 of the Foreign Trade Policy, 2015-20 for import of capital goods for physical exports.

3. "Export Oriented Unit" means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy, 2015-20.

2. This notification shall be deemed to have come into force from the 18th day of October, 2017.

(By order of the Lieutenant-Governor)

DR. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 47/CT/2017-18, Puducherry, dated 25th October 2017)

NOTIFICATION

In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Puducherry Goods and Services Tax Rules, 2017, read with notification issued *vide* G.O. Ms. No. 46/CT/2017-18, dated 25th October, 2017, the Lieutenant-Governor, Puducherry hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:-

TABLE

| S.No. | Evidence |
|-------|--|
| (1) | (2) |
| 1. | Acknowledgment by the jurisdictional Tax Officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it. |
| 2. | An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him. |
| 3. | An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund. |

2. This notification shall be deemed to have come into force from the 18th day of October, 2017.

(By order of the Lieutenant-Governor)

DR. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).

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